

**GOVERNMENT**

**SIKKIM**



**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

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Gangtok

Friday 17<sup>th</sup> July, 2020

No. 363

GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK

No. 59/2020-GST/SIKKIM

Date: 13<sup>th</sup> July, 2020

**NOTIFICATION**

In exercise of the powers conferred by section 148 of the Sikkim Goods and Services Tax Act, 2017 (09 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Sikkim in the Finance Department, No. 21/2019- State Tax, dated the 23<sup>rd</sup> April, 2019, namely:-

In the said notification, in the third paragraph, in the first proviso, for the figures, letters and words "15<sup>th</sup> day of July, 2020", the figures, letters and words "31<sup>st</sup> day of August, 2020" shall be substituted.

Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department